

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jesse Arellano
DOCKET NO.: 03-29590.001-C-1
PARCEL NO.: 13-22-300-005-0000

The parties of record before the Property Tax Appeal Board are Jesse Arellano, the appellant, by attorney Edward P. Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of a 13,500 square foot parcel improved with a part 82 and part 89-year-old, masonry constructed, mixed-use dwelling containing 13,582 square feet of building area. The subject is located in Jefferson Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing that the subject property was improperly assessed. The appellant's attorney argued that the subject reflects the description of a class 2-11 property rather than a class 3-18 property based on the definitions found in the assessor's Codes for Classification. In support, the appellant's attorney provided color photographs of the subject and argued that the subject contains three apartments as well as two stores. The appellant requested that the subject property be reclassified as a 2-11 property and receive the corresponding 16% level of assessment. Based on this evidence, the appellant requested a total assessment of \$40,000 for the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total final assessment of \$75,000. The board of review also submitted a memorandum from the county assessor's office, four COSTAR Comps service sheets as well as ancillary documents. The assessor's memorandum stated that the subject's 2003 assessed value of \$75,000 yielded a

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	27,090
IMPR.:	\$	12,910
TOTAL:	\$	40,000

Subject only to the State multiplier as applicable.

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market value of \$250,000 or \$18.41 per square foot of living area for the subject.

The board submitted Comps service sheets for four properties located in the subject's market area. These properties sold from May 2001 through June 2004 for prices ranging from \$590,000 to \$1,070,000 or from \$59.00 to \$79.26 per square foot of building area. The four suggested comparables are improved with one-story or multi-story, masonry constructed, mixed-use buildings that range: in age from 16 to 77 years, in size from 10,000 to 14,837 square feet of building area, and in lot size from 8,610 to 15,180 square feet.

At hearing, the board of review's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds the subject corresponds to the assessor's description of a class 2-11 property i.e. "Apartment or mixed-use commercial/residential building, two to six units, 20,000 square feet or less, and over 62 years in age". Consequently, the Board finds the subject to be a class 2-11 property and receive the corresponding 16% level of assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.